

104TH CONGRESS
2D SESSION

H. R. 3997

To amend the Internal Revenue Code of 1986 to repeal the 1990 tax increase on beer.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 2, 1996

Mr. NEAL of Massachusetts (for himself and Mr. MATSUI) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to repeal the 1990 tax increase on beer.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. REPEAL OF 1990 TAX INCREASE ON BEER.**

4 (a) IN GENERAL.—Paragraph (1) of section 5051(a)
5 of the Internal Revenue Code of 1986 (relating to imposi-
6 tion and rate of tax on beer) is amended by striking “\$18”
7 and inserting “\$9”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 subsection (a) shall take effect on the 7th day after the
3 date of the enactment of this Act.

○